

**EXHIBIT C - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
EUGENE TERRY MOORE ESQ FOR ARLIS ELMORE 1802 15TH ST TUSCALOSSA, AL 35401	5374	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	05/09/2006	DELPHI CORPORATION (05-44481)
SUMIDA AMERICA INC MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	10372	Secured: \$77,000.00 Priority: Administrative: Unsecured: \$2,613.00 Total: \$79,613.00	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
US AEROTEAM INC STATMAN HARRIS SIEGEL & EYRICH LLC 110 N MAIN ST STE 1520 DAYTON, OH 45402	10711	Secured: Priority: Administrative: Unsecured: \$444,213.68 Total: \$444,213.68	07/25/2006	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>3</b>		<b>\$523,826.68</b>

\*UNL denotes an unliquidated claim